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NATIONAL RESTAURANT ASSOCIATION
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LAVENTHOL & HORWATH
CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL TREND OF BUSINESS
Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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JANUARY 1982 COMPARED WITH JANUARY 1981

The average receipt per cover rose to $6.86, only 4.8 percent over January 1981. Menu price increases and marketing promotions helped boost the average cover even though the current slowdown in the food away from home market continues. Excessively poor weather conditions were partly the cause of the low number of covers, keeping consumers at home throughout the month.

Total sales during January 1982 decreased in most categories compared with the same month last year, dropping 4.9 percent. Food sales fell 5.3 percent and beverage sales dropped 3.2 percent. The decline in cost of sales was not as steep, with food costs dropping 4.5 percent and beverage costs dropping 2.3 percent. Total cost per dollar of sales remained flat during the month. Food sales accounted for 80.5 percent of revenues while beverage sales contributed 19.5 percent of revenues during the month. Payroll was the only cost increase noticed in this survey during January, with payroll costs per full-time equivalent employee increasing 3.4 percent to $656.01.

The format of this inaugural 1982 issue changes slightly to incorporate sales per seat information for major categories. Beginning this month, sales per seat and total sales per payroll dollar will be tracked by month, in the new format shown to the right.

As the second installation of the tax cut nears, restaurant operators must position themselves to increase sales by capturing some of the extra money in consumer's pocketbooks. During this uncertain economic period, management must focus on such strategic areas as a well-defined consumer market area, restaurant identification, image, service and menu appeal in order to survive and prosper.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

	This Month	Percentage Changes*
TOTAL	$ 322.02	– 13.7%
AREA:		
Northeast	280.87	56.7
Southeast	302.50	– 2.4
North Central	204.66	– 44.3
South Central	682.37	NA
West	545.66	– 20.1
TYPE:		
Cafeteria	**	**
Coffee Shop	358.37	NA
Full Menu: Tableservice	305.29	– 21.2
Limited Menu:		
Tableservice	277.49	– 7.5
No Tableservice	1,265.16	144.3

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	$2.79	– 2.8%
TYPE:		
Cafeteria	**	**
Coffee Shop	2.60	NA
Full Menu: Tableservice	2.78	—
Limited Menu:		
Tableservice	3.12	– 0.3
No Tableservice	**	**

— NO CHANGE
* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE
NA NOT AVAILABE

TREND REPORT JANUARY 1982 COMPARED WITH JANUARY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	JAN	% CHG
TOTAL	-4.9	-5.3	-3.2	-4.2	-4.5	-2.3	2.7	$ 6.86	4.8
AFFILIATION:									
Single Unit	-3.0	-4.4	1.9	-2.0	-2.5	1.0	5.3	$ 9.93	7.5
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-6.7	-6.2	-9.2	-6.2	-6.2	-6.1	-3.5	6.58	0.4
AREA:									
Northeast	-5.1	-5.5	5.4	-1.4	-1.9	12.2	-6.2	$ 4.61	8.4
Southeast	1.8	3.4	-6.6	7.5	4.4	32.5	-5.3	5.84	1.2
North Central	-13.8	-13.8	-13.7	-16.2	-16.4	-15.3	0.1	7.66	0.2
South Central	-2.6	-2.9	*	4.1	6.7	*	19.3	4.27	9.4
West	1.6	0.2	6.2	0.3	-0.6	5.1	10.0	11.32	7.4
SALES PER MONTH:									
Under $28255.	-6.3	-7.4	7.5	-6.9	-8.2	16.1	-4.7	$ 4.60	14.6
$28255. TO $53555.	-19.9	-19.6	-21.9	-16.7	-16.6	-17.7	-11.5	9.01	9.8
$53555. TO $79245.	-1.4	-1.2	-2.7	-7.4	-6.9	-11.4	-2.9	6.28	1.0
Over $79245.	-1.8	-2.3	-	1.0	0.7	2.6	10.0	7.11	5.7
NUMBER OF SEATS:									
Under 110	-6.3	-7.4	-2.9	-4.9	-4.4	-6.9	11.8	$ 3.77	11.6
110 TO 160	-5.6	-6.1	*	-0.3	-	*	1.2	*	*
160 TO 216	-0.6	-0.6	-0.6	-3.7	-3.6	-4.1	0.8	6.18	2.4
Over 216	-7.0	-7.6	-5.0	-5.6	-6.8	0.4	2.4	10.18	4.5
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	-10.9	-10.9	*	-4.4	-4.4	*	-4.4	*	*
Full Menu:									
Tableservice	-3.8	-3.7	-4.2	-3.9	-4.2	-2.1	3.0	$ 7.97	2.4
Limited Menu:									
Tableservice	-5.6	-9.1	4.7	-6.3	-6.5	-5.4	-6.6	8.18	7.3
No Tableservice	-1.5	-1.5	*	0.6	0.9	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

- NO CHANGE
* INSUFFICIENT RESPONSE
1 Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF JANUARY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	JAN 82		JAN 81		JAN 82		JAN 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	80.5	19.5	80.8	19.2	$ 0.39	$ 0.26	$ 0.39	$ 0.26
AFFILIATION:								
Single Unit	77.5	22.5	78.5	21.5	$ 0.41	$ 0.26	$ 0.40	$ 0.27
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	84.6	15.4	84.2	15.8	0.39	0.27	0.39	0.26
AREA:								
Northeast	95.9	4.1	96.3	3.7	$ 0.36	$ 0.29	$ 0.34	$ 0.28
Southeast	85.4	14.6	84.1	15.9	0.37	0.34	0.37	0.24
North Central	77.9	22.1	78.0	22.0	0.40	0.28	0.41	0.28
South Central	70.8	*	71.0	*	0.42	*	0.38	*
West	75.3	24.7	76.3	23.7	0.41	0.25	0.42	0.25
SALES PER MONTH:								
Under $28255.	91.4	8.6	92.5	7.5	$ 0.41	$ 0.33	$ 0.42	$ 0.30
$28255. TO $53555.	85.0	15.0	84.6	15.4	0.40	0.26	0.39	0.25
$53555. TO $79245.	85.0	15.0	84.8	15.2	0.37	0.25	0.40	0.28
Over $79245.	76.7	23.3	77.2	22.8	0.40	0.26	0.39	0.26
NUMBER OF SEATS:								
Under 110	74.4	25.6	75.3	24.7	$ 0.36	$ 0.24	$ 0.35	$ 0.25
110 TO 160	95.1	*	95.6	*	0.38	*	0.36	*
160 TO 216	82.1	17.9	82.1	17.9	0.39	0.25	0.40	0.26
Over 216	76.4	23.6	76.9	23.1	0.41	0.27	0.41	0.26
TYPE:								
Cafeteria	*	*	*	*	$ *	$ *	$ *	$ *
Coffee Shop	100.0	*	100.0	*	0.35	*	0.33	*
Full Menu:								
Tableservice	79.0	21.0	78.9	21.1	$ 0.41	$ 0.27	$ 0.41	$ 0.26
Limited Menu:								
Tableservice	71.6	28.4	74.4	25.6	0.41	0.25	0.40	0.28
No Tableservice	69.5	*	69.6	*	0.35	*	0.34	*
Other	*	*	*	*	*	*	*	*

* INSUFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT JANUARY 1982 COMPARED WITH JANUARY 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	JAN 82	JAN 81	JAN 82	JAN 81	JAN 82	JAN 81	JAN 82	JAN 81
TOTAL	$ 1825.33	$ 1895.53	$ 656.01	$ 634.62	276.8	299.3	$ 2.79	$ 2.99
AFFILIATION:								
Single Unit	$ 1807.72	$ 1826.93	$ 704.74	$ 655.64	169.3	185.2	$ 2.57	$ 2.79
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1781.58	1893.00	587.51	610.73	324.2	338.0	3.03	3.09
AREA:								
Northeast	$ 1412.99	$ 1504.19	$ 570.71	$ 615.53	421.8	443.8	$ 2.51	$ 2.48
Southeast	2566.30	2468.13	567.79	535.76	431.6	415.3	4.54	4.24
North Central	1297.94	1407.12	596.41	569.99	162.7	178.5	2.12	2.44
South Central	2083.19	2188.78	633.09	543.10	488.0	560.9	3.29	4.03
West	2829.89	2945.81	887.56	853.22	246.6	278.5	3.19	3.45
SALES PER MONTH:								
Under $28255.	$ 1689.23	$ 1778.41	$ 603.21	$ 624.37	351.9	387.9	$ 2.80	$ 2.85
$28255. TO $53555.	1314.93	1637.28	498.00	546.91	154.7	220.7	2.57	2.94
$53555. TO $79245.	1744.26	1842.79	618.93	665.38	308.5	331.0	2.82	2.78
Over $79245.	2054.86	2019.82	728.17	649.28	282.8	296.7	2.82	3.11
NUMBER OF SEATS:								
Under 110	$ 1923.17	$ 2137.16	$ 658.81	$ 637.19	524.3	644.4	$ 2.81	$ 3.38
110 TO 160	1526.33	1614.59	551.70	544.22	*	*	2.77	2.97
160 TO 216	2138.57	2243.99	705.37	719.47	351.2	374.4	3.08	3.12
Over 216	1747.03	1768.00	670.44	626.92	170.6	181.4	2.61	2.82
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1246.07	1397.89	478.59	500.80	*	*	2.60	2.79
Full Menu:								
Tableservice	$ 1924.98	$ 1938.35	$ 697.72	$ 662.42	229.6	237.9	$ 2.78	$ 2.94
Limited Menu:								
Tableservice	1962.15	2299.39	628.24	744.28	239.7	301.4	3.12	3.09
No Tableservice	2438.31	2630.22	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

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FEBRUARY 1982 COMPARED WITH FEBRUARY 1981

The average receipt per cover for February was $7.44, 8.5 percent over last month's survey and 4.4 percent higher than February 1981. Total sales increased over last year by 4.5 percent. Food sales increased 4.8 percent while beverage sales rose a modest 3 percent. Cost of sales did not increase as much, rising a total of 4.4 percent. Leading the way were beverage and payroll costs at 6.5 percent and 5.2 percent respectively over one year ago. Incremental food cost increases remained below sales, at 4.1 percent, allowing profit margins to rise slightly. Year-to-date totals for this survey show higher cost than sales increases. Most noticeable are beverage costs, rising 3.5 percent, compared with only a 0.4 percent sales increase.

Food sales comprised 81.7 percent of sales this month compared with 81.4 percent last year, while beverage sales decreased from 18.6 percent to 18.3 percent of sales during the same period of time. Food and beverage cost per dollar of sales remained constant this month at $0.39 and $0.25 respectively.

Payroll and sales per full-time equivalent employee rose 4.3 percent and 4.0 percent respectively. Total sales per payroll dollar is 16.1 percent over last month, although remaining slightly lower than February 1981.

As the warm weather nears, operators should be increasing their marketing efforts to attract the "food away from home" customers. Emphasis on research and development should increase the diversity of menu items and increase restaurant revenue. These attempts to raise the average receipt should have a positive effect on profit margins.

Laventhol & Horwath and The National Restaurant Association sincerely urges restaurant operators to participate in this monthly publication. Only through the combined efforts of all involved can relevant and reliable statistics be made available on a timely basis. Interested restauranteurs should contact Janet Finkelstein at Laventhol & Horwath for further information.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

		This Month	Percentage Changes*
TOTAL	$	345.36	7.2%
AREA:			
Northeast		384.16	36.8
Southeast		528.83	74.8
North Central		196.75	– 3.9
South Central		746.69	9.4
West		456.70	– 16.3
TYPE:			
Cafeteria		**	**
Coffee Shop		419.57	17.1
Full Menu:			
Tableservice		314.12	2.9
Limited Menu:			
Tableservice		**	NA
No Tableservice		**	NA

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	$3.24	16.1%
TYPE:		
Cafeteria	**	**
Coffee Shop	2.92	12.3
Full Menu:		
Tableservice	3.29	18.3
Limited Menu:		
Tableservice	**	NA
No Tableservice	**	**

*FROM PREVIOUS MONTH
**INSUFFICIENT RESPONSE
NA NOT AVAILABLE

TREND REPORT FEBRUARY 1982 COMPARED WITH FEBRUARY 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	FEB	% CHG
TOTAL	4.5	4.8	3.0	4.4	4.1	6.5	5.2	$ 7.44	4.4
AFFILIATION:									
Single Unit	8.5	9.0	6.6	9.7	9.5	10.9	6.3	$10.82	6.4
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-0.2	0.7	-6.4	-1					.7
AREA:									
North East	1.2	1.1	12.3	6.4	6.2	23.9	4.1	$ 7.17	-4.9
South East	8.9	11.0	*	8.9	9.0	*	-1.9	*	*
North Central	-1.2	-0.6	-3.6	-6.7	-7.6	-1.5	0.1	8.07	1.3
South Central	11.4	11.6	*	10.0	8.7	*	15.1	4.15	6.4
West	7.4	8.1	4.9	9.7	10.2	7.1	8.7	12.07	7.6
SALES PER MONTH:									
Under $23336.	-1.3	-1.9	5.9	-0.9	-2.0	18.9	0.2	$ 4.30	7.4
$23336. TO $50915.	-6.8	-6.3	-10.6	-6.6	-6.3	-9.2	-8.1	7.96	-3.9
$50915. TO $80927.	4.0	5.2	-5.4	1.5	2.0	-5.8	5.9	7.77	4.3
Over $80927.	7.7	8.2	5.8	8.5	8.3	9.6	8.7	7.63	5.0
NUMBER OF SEATS:									
Under 104	11.5	11.1	13.0	11.9	10.5	19.4	20.0	$ 3.09	6.5
104 TO 150	-2.8	-3.9	*	-0.9	-2.1	*	1.3	8.66	10.2
150 TO 258	7.3	8.1	-0.1	7.4	7.7	4.2	2.3	6.55	7.5
Over 258	3.6	4.7	0.4	3.1	3.2	2.8	3.9	11.03	4.8
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	0.3	0.3	*	5.9	5.9	*	4.0	*	*
Full Menu:									
Tableservice	4.5	5.4	1.1	3.6	3.5	4.5	3.3	$ 9.57	5.2
Limited Menu:									
Tableservice	*	*	*	*	*	*	*	*	*
No Tableservice	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

[1] Since all restaurants did not report data for each line, each line item has been analyzed separately and may not add to toals shown.

FOOD AND BEVERAGE SALES REPORT AS OF FEBRUARY 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	FEB 82		FEB 81		FEB 82		FEB 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	81.7	18.3	81.4	18.6	$ 0.39	$ 0.25	$ 0.39	$ 0.25
AFFILIATION:								
Single Unit	78.2	21.8	77.8	22.2	$ 0.41	$ 0.26	$ 0.41	$ 0.25
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	87.4	12.6	86.6	13.4	0.37	0.25	0.38	0.24
AREA:								
North East	98.3	1.7	98.5	1.5	$ 0.35	$ 0.30	$ 0.34	$ 0.28
South East	85.3	*	83.7	*	0.38	*	0.38	*
North Central	79.2	20.8	78.7	21.3	0.36	0.25	0.39	0.24
South Central	71.1	*	70.9	*	0.40	*	0.41	*
West	78.2	21.8	77.7	22.3	0.43	0.25	0.43	0.25
SALES PER MONTH:								
Under $23336.	91.8	8.2	92.3	7.7	$ 0.40	$ 0.31	$ 0.40	$ 0.27
$23336. TO $50915.	89.0	11.0	88.5	11.5	0.39	0.25	0.39	0.25
$50915. TO $80927.	90.1	9.9	89.1	10.9	0.36	0.21	0.37	0.21
Over $80927.	76.5	23.5	76.1	23.9	0.40	0.26	0.40	0.25
NUMBER OF SEATS:								
Under 104	77.7	22.3	78.0	22.0	$ 0.35	$ 0.24	$ 0.35	$ 0.23
104 TO 150	91.3	*	92.4	*	0.40	*	0.40	*
150 TO 258	91.3	8.7	90.7	9.3	0.37	0.28	0.37	0.27
Over 258	75.4	24.6	74.6	25.4	0.40	0.25	0.41	0.24
TYPE:								
Cafeteria	*	*	*	*	$ *	$ *	$ *	$ *
Coffee Shop	99.6	*	99.7	*	0.35	*	0.33	*
Full Menu:								
Tableservice	78.7	21.3	78.0	22.0	$ 0.40	$ 0.26	$ 0.41	$ 0.25
Limited Menu:								
Tableservice	*	*	*	*	*	*	*	*
No Tableservice	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

PAYROLL AND EMPLOYEE REPORT FEBRUARY 1982 COMPARED WITH FEBRUARY 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81
TOTAL	$ 2007.52	$ 1930.56	$ 621.95	$ 596.46	291.6	290.0	$ 3.24	$ 3.25
AFFILIATION:								
Single Unit	$ 2080.47	$ 1893.64	$ 704.91	$ 654.73	190.2	185.8	$ 2.95	$ 2.89
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1919.02	1879.80	539.20	527.28	314.6	300.2	3.56	3.56
AREA:								
North East	$ 1624.14	$ 1633.80	$ 553.06	$ 540.95	*	*	$ 2.94	$ 3.02
South East	*	*	*	*	*	*	6.20	5.59
North Central	1460.88	1394.45	567.08	539.82	175.4	169.4	2.58	2.58
South Central	2053.01	2187.45	554.06	571.07	494.2	560.4	3.71	3.83
West	3031.29	2756.06	875.68	798.02	241.9	232.8	3.40	3.44
SALES PER MONTH:								
Under $23336.	$ 1674.21	$ 1860.32	$ 538.86	$ 589.77	403.9	450.6	$ 3.11	$ 3.15
$23336. TO $50915.	1494.91	1601.04	481.99	501.39	215.5	202.7	3.29	3.24
$50915. TO $80927.	2002.01	1861.29	612.01	569.55	319.6	299.5	3.22	3.28
Over $80927.	2181.07	2058.16	671.76	634.83	289.4	289.9	3.25	3.24
NUMBER OF SEATS:								
Under 104	$ 1965.40	$ 2173.19	$ 609.64	$ 626.31	650.4	827.0	$ 3.22	$ 3.47
104 TO 150	1641.95	1669.04	520.80	521.17	*	*	3.10	3.23
150 TO 258	2230.16	2110.89	555.36	538.07	447.2	457.9	4.10	3.90
Over 258	2046.79	1879.18	689.25	637.47	183.7	176.4	2.97	2.95
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1621.35	1616.16	554.71	533.16	*	*	2.92	3.03
Full Menu:								
Tableservice	$ 2134.97	$ 1981.47	$ 651.51	$ 615.91	222.7	216.0	$ 3.29	$ 3.23
Limited Menu:								
Tableservice	*	*	*	*	*	*	*	*
No Tableservice	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE.

YEAR TO DATE TREND REPORT AS OF FEBRUARY 1982

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	FEB	% CHG
TOTAL	0.6	0.7	0.4	1.3	0.9	3.5	5.4	$ 7.52	5.4
AFFILIATION:									
Single Unit	2.8	2.3	4.5	4.9	4.7	6.2	6.9	$10.76	7.9
Multi-Unit:									
Company-Owned	*	*	*	*	*	*	*	*	*
Franchised	-1.4	-0.7	-5.8	-1.7	-1.7	-0.9	1.3	7.69	2.6
Area:									
North East	-3.6	-3.9	8.2	1.2	1.0	15.0	-2.0	$ 5.06	8.1
South East	4.9	7.0	-5.3	7.8	6.4	17.8	-2.5	6.40	3.7
North Central	-9.1	-8.8	-9.9	-12.9	-13.4	-10.0	-0.1	7.96	1.5
South Central	6.6	7.2	5.1	7.6	8.3	4.7	17.1	4.21	7.8
West	6.3	6.2	6.6	7.5	7.1	10.1	11.3	11.03	6.9
SALES PER MONTH:									
Under $30073.	-3.7	-4.6	5.6	-3.6	-4.6	12.7	-3.6	$ 4.43	12.0
$30073. TO $56000.	-11.9	-11.4	-15.3	-11.4	-11.1	-14.6	-7.4	8.42	2.8
$56000. TO $89244.	2.4	3.4	-5.2	0.3	1.1	-9.9	2.5	5.84	2.5
Over $89244.	3.6	3.6	3.4	5.2	4.7	7.8	10.6	8.27	6.4
NUMBER OF SEATS:									
Under 110	1.2	0.7	2.9	0.7	0.6	1.4	14.9	$ 3.54	8.1
110 TO 160	-0.3	-0.9	15.7	3.9	3.4	15.6	4.9	4.51	7.5
160 TO 276	3.4	3.8	1.6	2.8	1.8	11.0	3.9	8.41	4.7
Over 276	-0.9	-0.6	-1.7	-0.6	-0.7	-0.1	4.4	10.85	5.1
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	-5.7	-5.7	*	0.2	0.2	*	-0.9	*	*
Full Menu:									
Tableservice	0.1	0.6	-1.6	0.4	0.3	1.1	4.1	$ 9.13	4.4
Limited Menu:									
Tableservice	7.7	7.6	8.4	7.8	6.6	18.2	9.3	8.92	7.2
No Tableservice	5.0	4.5	6.2	4.9	3.7	8.9	30.6	2.81	9.5
Other	14.1	13.4	*	-7.7	-8.6	*	6.2	*	*

* INSUFFICIENT RESPONSE.

1 Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81	FEB 82	FEB 81
TOTAL	$ 1959.32	$ 1926.18	$ 663.13	$ 626.23	225.3	233.7	$ 2.96	$ 3.08
AFFILIATION:								
Single Unit	$ 1949.59	$ 1848.46	$ 709.63	$ 646.80	176.9	181.6	$ 2.75	$ 2.86
Multi-Unit:								
Company-Owned	*	*	*	*	*	*	*	*
Franchised	1935.67	1926.39	617.01	604.52	293.0	290.1	3.14	3.19
AREA:								
North East	$ 1467.60	$ 1541.06	$ 540.34	$ 558.23	360.9	396.1	$ 2.72	$ 2.77
South East	2876.76	2784.45	546.68	520.43	448.4	448.8	5.28	4.90
North Central	1323.61	1353.51	576.64	545.97	157.9	165.5	2.26	2.46
South Central	2226.53	2302.83	635.22	598.41	491.2	560.6	3.51	3.85
West	2761.76	2595.17	896.31	810.08	244.4	244.0	3.06	3.20
SALES PER MONTH:								
Under $30073.	$ 1745.79	$ 1894.05	$ 574.19	$ 619.97	384.8	430.9	$ 2.98	$ 3.00
$30073. TO $56000.	1465.22	1638.70	518.59	536.93	205.3	229.0	2.92	3.09
$56000. TO $89244.	1865.78	1817.06	608.19	603.49	374.7	369.8	3.02	3.02
Over $89244.	2161.63	2055.42	732.22	660.77	256.4	262.7	2.95	3.11
NUMBER OF SEATS:								
Under 110	$ 1911.69	$ 2103.76	$ 616.20	$ 612.69	554.8	667.1	$ 3.06	$ 3.46
110 TO 160	1637.52	1638.31	559.69	540.21	581.7	575.7	2.89	3.04
160 TO 276	2298.81	2263.45	697.61	672.35	294.8	297.4	3.35	3.37
Over 276	1925.56	1825.79	701.95	641.12	171.0	172.1	2.74	2.85
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1419.06	1504.34	512.55	517.12	*	*	2.77	2.91
Full Menu:								
Tableservice	$ 2034.77	$ 1954.83	$ 674.85	$ 629.63	218.3	218.5	$ 3.03	$ 3.12
Limited Menu:								
Tableservice	2190.14	2073.16	827.18	771.50	245.7	249.4	2.65	2.69
No Tableservice	2216.21	2574.38	698.84	653.02	781.0	994.6	3.15	3.91
Other	3314.34	2969.51	921.27	887.26	*	*	3.60	3.35

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NATIONAL TREND OF BUSINESS
Restaurant Industry

A SERVICE TO THE CLIENTS OF LAVENTHOL & HORWATH

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LAVENTHOL & HORWATH

MARCH 1982 COMPARED WITH MARCH 1981

The average receipt per cover for March was $8.47, a 4.8 percent increase over March 1981. Due largely to this increase, the year-to-date average receipt per cover managed to climb over the $8.00 mark for the first time, reaching $8.23. A 3.4 percent increase in total sales coupled with a decrease in the number of food covers per full-time employee were largely responsible for this jump. Food comprised 82.2 percent of sales this month, the same as March 1981, and slightly higher than last month's 81.7 percent. Additionally, beverage sales dropped by a similar margin from last month, 18.3 percent to 17.8 percent.

Food and beverage costs for the month increased sharply, up 6.0 percent and 7.4 percent respectively. Helping to offset these increased expenses was a slight 0.9 percent drop in payroll costs. Highlighting this drop were lower payroll costs per full-time equivalent employee of 0.3 percent and a 4.5 percent higher sales per payroll dollar.

Year-to-date sales remained relatively flat, rising only 1.3 percent in the first 3 months of 1982. However, total costs rose faster than total sales up 2.8 for the 3 months. Leading this increase was a 4.4 percent increase in beverage costs, followed by a 2.7 percent increase in payroll costs and a 2.5 percent increase in food costs.

Employee productivity results were mixed for the first quarter of 1982. Covers per full-time equivalent employee declined from 222.5 in 1981 to 215.7 in 1982. However, on a positive note, sales per full-time equivalent employee rose 2.4 percent to $2015.94 in the first quarter of 1982.

In anticipation of the July 1 tax cut, restaurant operators must develop and maintain tight operating controls if they hope to compete successfully for this additional discretionary income suddenly available to consumers.

SALES PER SEAT FOR MAJOR CLASSIFICATIONS

		This Month	Percentage Changes
TOTAL	$	374.33	8.4%
AREA:			
Northeast		326.00	– 15.1
Southeast		555.79	5.1
North Central		263.70	34.0
South Central		**	NA
West		594.47	30.2
TYPE:			
Cafeteria		**	**
Coffee Shop		486.53	16.0
Full Menu:			
Tableservice		370.64	18.0
Limited Menu:			
Tableservice		375.22	NA
No Tableservice		**	**

FOODSERVICE PRODUCTIVITY TOTAL SALES PER PAYROLL DOLLAR

	This Month	Percentage Changes*
TOTAL	$3.27	0.9%
TYPE:		
Cafeteria	**	**
Coffee Shop	3.33	14.0
Full Menu:		
Tableservice	3.28	– 0.3
Limited Menu:		
Tableservice	3.52	NA
No Tableservice	**	**

* FROM PREVIOUS MONTH
** INSUFFICIENT RESPONSE
NA NOT AVAILABLE

TREND REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	MAR	% CHG
TOTAL	3.4	3.3	3.9	6.1	6.0	7.4	-0.9	$ 8.47	4.8
AFFILIATION:									
Single Unit	3.9	3.7	4.5	8.4	8.2	9.7	4.1	$ 9.48	6.7
Multi-Unit:									
Company-Owned	-2.2	-2.2	*	-2.7	-2.7	*	-1.4	*	*
Franchised	3.4	3.4	3.3	4.8	4.7	5.1	-6.0	8.64	3.2
AREA:									
Northeast	5.4	5.8	-11.7	6.8	7.3	-12.9	8.0	$ 5.67	9.3
Southeast	7.3	8.9	*	7.2	6.3	*	-1.0	*	*
North Central	-2.1	-2.4	-0.9	2.0	2.4	0.3	1.2	6.84	-
South Central	*	*	*	*	*	*	*	*	*
West	6.6	5.5	10.1	5.9	4.6	13.4	2.6	11.32	7.0
SALES PER MONTH:									
Under $42028.	-7.8	-7.4	-13.1	-11.1	-10.6	-18.7	-10.8	$ 5.25	3.0
$42028. TO $63776.	-1.0	-0.4	-6.0	-1.5	-1.0	-8.0	-10.2	6.05	-8.5
$63776. TO $89415.	8.3	8.2	9.5	11.4	10.8	18.7	-0.1	5.86	6.8
Over $89415.	3.9	3.6	4.7	8.2	8.2	8.5	2.9	11.37	7.4
NUMBER OF SEATS:									
Under 100	9.5	6.1	28.0	-4.8	-6.9	8.6	-2.9	$ 6.24	11.3
100 TO 152	6.3	6.4	6.1	8.0	8.2	5.1	-5.2	4.79	-0.1
152 TO 244	4.0	3.6	5.8	2.7	2.1	6.5	1.4	9.63	2.8
Over 244	0.9	0.9	0.7	8.8	8.9	8.1	-	9.28	5.5
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	5.8	5.9	*	8.7	8.6	*	-7.6	*	*
Full Menu:									
Tableservice	2.1	2.4	0.8	5.4	5.3	6.2	2.3	$ 9.83	5.5
Limited Menu:									
Tableservice	15.5	10.1	30.7	11.9	10.9	15.4	-2.6	8.40	8.9
No Tableservice	*	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

\- NO CHANGE

[1] Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

FOOD AND BEVERAGE SALES REPORT AS OF MARCH 1982

	COMPOSITION OF SALES				TOTAL COST PER DOLLAR OF SALES			
	MAR 82		MAR 81		MAR 82		MAR 81	
	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.	FOOD	BEV.
TOTAL	82.2	17.8	82.2	17.8	$ 0.39	$ 0.26	$ 0.38	$ 0.16
AFFILIATION:								
Single Unit	79.1	20.9	79.2	20.8	$ 0.41	$ 0.26	$ 0.40	$ 0.25
Multi-Unit:								
Company-Owned	100.0	*	100.0	*	0.31	*	0.31	*
Franchised	83.6	16.4	83.6	16.4	0.38	0.27	0.38	0.26
AREA:								
Northeast	98.1	1.9	97.7	2.3	$ 0.36	$ 0.38	$ 0.35	$ 0.39
Southeast	85.7	*	84.5	*	0.39	*	0.40	*
North Central	79.2	20.8	79.5	20.5	0.38	0.27	0.36	0.26
South Central	*	*	*	*	*	*	*	*
West	75.7	24.3	76.5	23.5	0.41	0.25	0.41	0.24
SALES PER MONTH:								
Under $42028.	94.0	6.0	93.6	6.4	$ 0.39	$ 0.38	$ 0.40	$ 0.41
$42028. TO $63776.	89.4	10.6	88.9	11.1	0.36	0.23	0.36	0.24
$63776. TO $89415.	88.2	11.8	88.3	11.7	0.39	0.27	0.38	0.25
Over $89415.	76.5	23.5	76.7	23.3	0.41	0.26	0.39	0.26
NUMBER OF SEATS:								
Under 100	82.2	17.8	84.7	15.3	$ 0.32	$ 0.28	$ 0.37	$ 0.33
100 TO 152	94.0	6.0	94.0	6.0	0.37	0.29	0.37	0.29
152 TO 244	80.5	19.5	80.8	19.2	0.39	0.25	0.39	0.25
Over 244	77.4	22.6	77.4	22.6	0.41	0.27	0.38	0.25
TYPE:								
Cafeteria	*	*	*	*	$ *	$ *	$ *	$ *
Coffee Shop	99.7	*	99.7	*	0.34	*	0.33	*
Full Menu:								
Tableservice	78.2	21.8	78.0	22.0	$ 0.41	$ 0.27	$ 0.40	$ 0.25
Limited Menu:								
Tableservice	70.1	29.9	73.6	26.4	0.38	0.24	0.37	0.28
No Tableservice	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

PAYROLL AND EMPLOYEE REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81
TOTAL	$ 2172.78	$ 2093.09	$ 662.96	$ 664.67	270.9	272.9	$ 3.27	$ 3.13
AFFILIATION:								
Single Unit	$ 2234.35	$ 2147.18	$ 750.41	$ 719.56	226.5	228.8	$ 2.98	$ 2.98
Multi-Unit:								
Company-Owned	1407.98	1432.16	368.17	371.42	*	*	3.82	3.86
Franchised	2209.63	2124.16	612.45	647.41	318.5	318.8	3.57	3.23
AREA:								
Northeast	$ 1629.01	$ 1549.51	$ 520.58	$ 569.25	334.9	370.8	$ 3.10	$ 2.70
Southeast	3641.10	3454.62	605.49	602.88	*	*	5.66	5.22
North Central	1811.79	1784.05	663.50	629.60	261.1	256.9	2.69	2.80
South Central	*	*	*	*	*	*	*	*
West	2979.83	2913.32	859.85	872.80	274.4	279.9	3.47	3.34
SALES PER MONTH:								
Under $42028.	$ 1788.11	$ 1877.57	$ 511.76	$ 560.74	393.9	428.0	$ 3.22	$ 3.12
$42028. TO $63776.	1911.53	1928.21	609.33	676.35	367.7	346.0	3.16	2.86
$63776. TO $89415.	1823.99	1695.17	559.11	559.37	323.0	323.7	3.27	3.01
Over $89415.	2509.04	2402.46	757.36	732.84	215.9	221.0	3.31	3.28
NUMBER OF SEATS:								
Under 100	$ 2100.56	$ 2058.23	$ 616.01	$ 695.10	363.5	415.8	$ 3.18	$ 2.82
100 TO 152	1813.72	1712.46	509.96	540.04	341.4	335.3	3.47	3.07
152 TO 244	2667.45	2604.10	663.59	658.64	351.3	340.4	4.03	3.93
Over 244	2129.04	2054.80	750.64	729.86	230.2	234.8	2.84	2.82
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1556.67	1492.27	468.13	511.95	*	*	3.33	2.91
Full Menu:								
Tableservice	$ 2365.81	$ 2270.31	$ 720.13	$ 687.42	237.4	238.9	$ 3.28	$ 3.29
Limited Menu:								
Tableservice	2721.54	2651.85	772.92	892.91	323.8	343.6	3.52	2.97
No Tableservice	*	*	*	*	*	*	*	*
Other	*	*	*	*	*	*	*	*

* INSUFFICIENT RESPONSE

YEAR TO DATE TREND REPORT MARCH 1982 COMPARED WITH MARCH 1981

	SALES % CHANGE			COST % CHANGE				AVERAGE RECEIPT PER COVER	
	TOTAL	FOOD[1]	BEV.[1]	TOTAL	FOOD[1]	BEV.[1]	PAYROLL	MAR	% CHG
TOTAL	1.3	1.3	1.0	2.8	2.5	4.4	2.7	$ 8.23	5.3
AFFILIATOIN:									
Single Unit	3.2	2.8	4.5	6.1	5.8	7.5	5.6	$10.27	7.3
Multi-Unit:									
Company-Owned	3.2	2.0	6.4	2.6	1.1	8.9	24.2	2.84	8.2
Franchised	-0.4	0.1	-3.6	0.1	0.1	0.3	-1.7	8.13	2.7
AREA:									
Northeast	-0.2	-0.3	3.4	3.6	3.5	7.1	-4.6	$ 5.20	9.1
Southeast	6.3	8.2	-3.6	7.9	6.6	18.2	-2.4	7.23	3.7
North Central	-6.4	-6.3	-6.7	-7.2	-7.3	-6.2	0.7	7.84	1.3
South Central	5.8	6.2	4.8	11.9	13.0	6.4	10.3	5.35	7.7
West	6.1	5.8	7.3	6.8	6.2	10.4	8.4	11.32	7.0
SALES PER MONTH:									
Under $32670.	-4.1	-4.7	2.8	-3.7	-4.4	7.9	-4.3	$ 4.60	8.9
$32670. TO $59194.	-7.0	-6.7	-9.6	-6.8	-6.2	-12.3	-7.4	7.95	-0.3
$59194. TO $90224.	4.3	5.1	-1.5	3.9	4.3	-0.9	0.5	6.26	4.2
Over $90224.	3.1	3.1	3.1	5.7	5.3	7.7	7.2	9.40	6.3
NUMBER OF SEATS:									
Under 109	1.8	1.0	4.8	-0.7	-0.8	-	5.9	$ 4.30	8.5
109 TO 160	3.0	2.5	13.0	6.5	6.1	14.4	1.5	4.22	6.6
160 TO 280	3.1	3.2	2.7	2.3	1.5	8.7	2.3	8.95	3.9
Over 280	-0.5	-0.3	-1.1	2.3	2.3	2.5	2.8	10.40	5.4
TYPE:									
Cafeteria	*	*	*	*	*	*	*	$ *	*
Coffee Shop	-1.1	-1.1	5.3	3.9	3.8	34.9	-3.8	*	*
Full Menu:									
Tableservice	0.8	1.2	-0.7	2.2	2.0	3.1	3.2	$ 9.43	4.7
Limited Menu:									
Tableservice	8.4	6.7	15.1	7.5	6.5	14.0	5.1	8.72	7.8
No Tableservice	3.8	2.8	6.2	3.9	2.6	8.9	26.9	2.82	9.1
Other	13.6	12.9	*	-6.8	-7.5	*	8.2	4.64	-2.2

* INSUFFICIENT RESPONSE

\- NO CHANGE

[1] Since all restaurants did not report data for each line, each line item has been analyzed separately and may therefore not add to totals shown.

YEAR TO DATE PAYROLL AND EMPLOYEE REPORT AS OF MARCH 1982

	SALES PER FTE EMP		PAYROLL PER FTE EMP		COVERS PER FTE EMP		TOTAL SALES PER PAYROLL DOLLAR	
	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81	MAR 82	MAR 81
TOTAL	$ 2015.94	$ 1968.05	$ 657.54	$ 634.76	215.7	222.5	$ 3.07	$ 3.10
AFFILIATION:								
Single Unit	$ 2032.14	$ 1936.74	$ 722.13	$ 672.28	191.3	195.4	$ 2.81	$ 2.88
Multi-Unit:								
Company-Owned	2073.89	2335.65	638.99	597.98	728.0	891.8	3.25	3.91
Franchised	1995.59	1971.93	595.92	600.27	296.0	295.0	3.35	3.28
AREA:								
Northeast	$ 1515.22	$ 1535.16	$ 530.73	$ 561.32	331.7	365.3	$ 2.86	$ 2.74
Southeast	3178.78	3032.63	564.67	545.08	464.9	464.9	5.51	5.06
North Central	1495.28	1499.21	612.31	576.00	183.3	187.3	2.40	2.57
South Central	2145.38	2152.91	574.90	553.34	381.9	418.8	3.73	3.89
West	2873.14	2752.71	888.20	836.73	251.7	255.4	3.22	3.28
SALES PER MONTH:								
Under $32670.	$ 1712.99	$ 1831.92	$ 551.76	$ 590.09	393.3	428.2	$ 3.05	$ 3.05
$32670. TO $59194.	1651.99	1758.78	542.17	574.78	250.0	261.8	3.07	3.06
$59194. TO $90224.	1892.36	1803.61	598.71	593.21	338.4	337.8	3.16	3.05
Over $90224.	2225.08	2120.05	730.26	675.36	230.9	235.2	3.05	3.14
NUMBER OF SEATS:								
Under 109	$ 1872.57	$ 2002.52	$ 585.00	$ 612.47	453.4	533.2	$ 3.11	$ 3.22
109 TO 160	1718.30	1662.83	552.69	548.23	539.5	526.0	3.08	3.04
160 TO 280	2488.10	2457.21	680.43	665.03	313.5	314.2	3.71	3.68
Over 280	1970.85	1885.81	710.36	663.85	186.0	188.7	2.77	2.84
TYPE:								
Cafeteria	$ *	$ *	$ *	$ *	*	*	$ *	$ *
Coffee Shop	1484.70	1509.54	504.53	525.34	*	*	2.95	2.87
Full Menu:								
Tableservice	$ 2139.34	$ 2054.89	$ 688.40	$ 649.20	221.7	222.6	$ 3.12	$ 3.17
Limited Menu:								
Tableservice	2284.04	2219.02	789.32	791.22	262.0	274.3	2.89	2.80
No Tableservice	2235.80	2584.58	694.05	656.33	786.1	991.9	3.20	3.91
Other	3171.43	2843.53	909.40	855.47	537.5	468.6	3.49	3.32

* INSUFFICIENT RESPONSE